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GOVERNMENT OF GOA

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NOTE

There is one Extraordinary issue to the Official Gazette, Series I No. 40 dated 4-1-2018 namely, Extraordinary dated 10-1-2018 from pages 1907 to 1908 from Department of Mines, Notification No. DMG/SCHEME/LOAN/PART-III/3370 regarding extension of validity date of Scheme.

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GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Trade Circular

(No. 4 of 2017-18)

CCT/26-2/2017-18/4618

Read:- (1) Trade Circular No. 1 of 2017-18 dated 14th September, 2017 issued by the Commissioner of Commercial Taxes and published in the Official

Gazette, Series I No. 25 dated 21st September, 2017.

(2) Trade Circular No. 2 of 2017-18 dated 31st October, 2017 issued by the Commissioner of Commercial Taxes and published in the Official Gazette, Series I No. 31 dated 2nd November, 2017.

(3) Trade Circular No. 3 of 2017-18 dated 29th November, issued by the Commissioner of Commercial Taxes and published in the Official Gazette,

Series I No. 35 dated 30th November, 2017.

Various clarifications are being sought on Trade Circular No. 1 of 2017-18 dated 14-09-2017, in view of the Office Memorandum bearing No. 28011/03/2014-ST-II dated 07-11-2017 issued by Ministry of Finance, Government of India. In this regard the matter is examined and clarified as under:—

1. It was clarified very clearly in para 9 of the Trade Circular No. 1 of 2017-18 dated 14-09-2017, that dealers including works contractors, dealers undertaking manufacture of goods other than the goods defined in clause (d) of section 2 of the Central Sales Tax Act, 1956 (hereinafter called as “the CST Act”), dealers undertaking generation and/or distribution of electricity/other form of power and dealers undertaking mining or maintaining telecommunication network are no more eligible to make inter-State purchase of the non-GST goods including High Speed Diesel (HSD) against Form C for the simple reason that they are no more eligible for registration under the CST Act.

2. The rate of tax prescribed in sub-section (1) of section 8 of the CST Act is applicable only to a dealer registered under the CST Act in respect of inter-State purchase of goods as described in sub-section (3) of section 8.

3. Thus, the primary qualifying condition for availing the rate of tax prescribed under sub-section (1) of section 8 is registration under the CST Act. Consequent upon migration to the GST regime, the registration granted earlier under the CST Act became automatically invalid with effect from 01-07-2017.

4. New registration can be granted under sub-section (1) of section 7 of the CST Act only if a dealer is liable to pay tax on account of inter-State sales of the goods enumerated in clause (d) of section 2 of the CST Act. Similarly, registration can also be granted to dealers who are liable to pay tax under the Goa Value Added Tax Act, 2005. Under no other circumstances, grant of registration can be considered.

5. Without registration, making inter-State purchase by availing the concessional rate prescribed under sub-section (1) of section 8 is not possible.

6. The recent clarification issued by Government of India vide Office Memorandum No. 28011/03/2014-ST-II dated 07-11-2017 merely reiterates that the meaning of ‘goods’ as appearing in clause (b) of sub-section (3) of section 8 shall have the same meaning as assigned to it in clause (d) of section 2 of the CST Act. In other words, the reference to ‘goods’ as appearing in section 8 (3) (b) of the CST Act means only those six goods as defined in section 2 (d) of the CST Act. It means that goods other than the six goods are not goods under the CST Act.

7. In the said OM, it is also clarified that the restricted definition of goods as appearing in clause (d) of section 2 does not affect the applicability of clause (b) of sub-section (3) of section 8 of the CST Act relating to telecommunication network or mining or generation or distribution of electricity or any form of power. On the other hand, the said clarification does not dispense with the requirement of registration under the Act for availing the rate prescribed in sub-section (1) of section 8. It is reiterated that registration under the Act is the primary condition for a dealer to avail the rate prescribed in section 8 (1). Therefore, the dealers who are no more liable to pay tax under the CST Act or under the Goa Value Added Tax Act, 2005 cannot be considered for grant of registration. Consequently, they cannot make inter-State purchase of any of the six goods against Form C.

Therefore, it is hereby re-iterated that all the instructions contained in the Trade Circular No. 1 of 2017-18 dated 14-09-2017 and modifications carried out thereto vide Trade Circular No. 2 of 2017-18 dated 31-10-2017 and Trade Circular No. 3 of 2017-18 dated 29-11-2017 stand intact even after issue of the above said clarification by Government of India.

This issues with the approval of the Government.

Dipak M. Bandekar, Commissioner of Commercial Taxes.

Panaji, 4th January, 2018.

Debt Management Division

Notification

6/26/2015-FIN (DMU)/86

Read:- Notification No. 6/26/2015-FIN (DMU) dated 25-11-2015 published in the Official Gazette, Series I No. 37 dated 10-10-2015.

Sub:- Amendments to the Scheme for Constitution and Administration of Guarantees Redemption Fund of Government of Goa.

In pursuance to the consultation with the Reserve Bank of India, the Government of Goa is pleased to make the following amendments to the "Guarantees Redemption Fund Scheme" of the Government of Goa (hereinafter referred to as the "Scheme") as notified vide Notification of even number dated 25-11-2015 read above,—

(i) *Amendment to clause 3 of the scheme.*— In clause 3 of the scheme, sub-clause (a) of the Explanation shall be substituted as follows, viz.—

"(a) The accumulations in the Fund shall be utilised only towards the payment of the guarantees issued by the Government and invoked by the beneficiary and not paid by the institution on whose behalf guarantee was issued:

Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year) shall be eligible for availing Special Drawing Facility (SDF) from the Reserve Bank of India (hereinafter referred to as the Bank)".

(ii) *Amendment to clause 8 of the Scheme.*— Clause 8 of the scheme shall be substituted as follows, viz.—

"8. *Investment of the corpus of the Fund.*— The accretions to the Fund shall be invested in Government of India Dated Securities, Treasury Bills, Special Securities

of the GoI and State Development Loans of other States of such maturities as the Bank may determine from time to time in consultation with the Government. The Bank shall make available the securities for investment by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 11.

By order and in the name of the Governor of Goa.

Michael M. D'Souza, Additional Secretary (Finance).

Porvorim, 5th January, 2018.

Notification

6/26/2015-FIN(DMU)/87

Read:- Notification No. 6/26/2015-FIN (DMU) dated 25-11-2015 published in the Official Gazette, Series I No. 37 dated 10-10-2015.

Sub:- Amendments to the Scheme for Constitution and Administration of Consolidated Sinking Fund of Government of Goa.

In pursuance to the consultation with the Reserve Bank of India, the Government of Goa is pleased to make the following amendments to the "Consolidated Sinking Fund Scheme" of the Government of Goa (hereinafter referred to as "the Scheme") as notified vide Notification of even number dated 25-11-2015 read above,—

(i) *Amendment to clause 4 of the scheme.*— In clause 4 of the scheme, sub-clause (d) of the Explanation shall be substituted as follows, viz.—

"(d) The Fund shall not be utilised for any purpose other than redemption of the outstanding liabilities of the Government:

Provided that the net incremental annual investment of States (i.e. outstanding balance over and above the level in the corresponding period of the previous year) shall be eligible for availing Special Drawing Facility (SDF)".

(ii) *Amendment to clause 8 of the scheme.*— Clause 8 of the scheme shall be substituted as follows, viz.—

"8. *Investment of the corpus of the Fund.*— The accretions to the Fund shall be invested in Government of India Dated

Securities, Treasury Bills, Special Securities of the GoI and State Development Loans of other States of such maturities as the Bank may determine from time to time in consultation with the Government.

Explanation.— (a) The accretions to the Fund shall include the periodic contributions and the income accruing to the Fund from investment thereof.

(b) The Bank will make available the securities for investment by acquiring the securities from the secondary market, without loading any charge other than that indicated in paragraph 10.”.

By order and in the name of the Governor of Goa.

Michael M. D'Souza, Additional Secretary (Finance).

Porvorim, 5th January, 2018.



Department of Labour

Directorate of Skill Development & Entrepreneurship

Order

2/51/TRG/SDCT/2014/Vol-II/3213

Sub: Pattern of Assistance for Institute Managing Committee Society, Panaji Government ITI

The Government is pleased to approve the Pattern of Assistance for the Institute Managing Committee (IMC) of Panaji Government Industrial Training Institute, Registered Society under the Societies Registration Act, 1860, for the Upgradation of Government ITI Panaji into Model ITI under Government of India scheme “Upgradation of Government ITIs into Model ITIs” with fund allocation of Rs. 5.00 crores, with sharing pattern of 70:30 (GoI: State), as specified below:—

1. Grant-in-aid released to IMC Society, Panaji Government ITI by the Government of India and the State Government during the project period shall be utilized for the following purposes:—

(a) Civil Work (CW): 25% of the project cost shall be provided for CW which will

include construction of new workshop block, renovation of existing workshops and class rooms.

(b) Machinery & Equipment: 50% of the total cost shall be for procurement of equipment for the upgradation of existing trades and also for procurement of equipment for new trades.

(c) Other expenditure to the tune of 25% of the project cost shall be for following activities:—

(i) Establishment/strengthening of library;

(ii) Establishment of functional Training cum Placement Cell (TCPC) including payment for placement officer;

(iii) Office furniture/office equipment;

(iv) Publicity and advocacy efforts;

(v) Undertaking studies, job fairs, visits to other States, etc.

2. The portion of grant be released in consonance with grant released by Directorate General of Training, MDSE, Government of India and the same shall be utilised within the period to which they relate and the grants for other activities should be utilized within the period of one year from the date of sanction and only for the purpose which it is sanctioned.

3. Any portion of the grant which is not ultimately required will be refunded in cash to the Government Treasury. After ‘utilising/ refunding’ the above sanctioned amount, an Utilisation Certificate should be furnished to the sanctioning authority as required under G.F.R. 19-A.

4. The equipment purchased and assets created with the aid of the grant shall vest with the Government. The Grantee shall maintain a register in Form G.F.R. 40 & 44 of the permanent and semi-permanent assets acquired wholly or partly out of Government grants. The register shall be maintained separately in respect of the grants sanctioned and an extract from the register shall be furnished to the Government annually with

the audited accounts after the close of the financial year. Such assets shall not be disposed off, encumbered or utilised for the purpose other than those for which the grant was given, without prior approval of the Government. Should the Grantee cease to exist at any time, such 'assets/properties' shall revert to the Government.

5. The IMC Society shall appoint a qualified Chartered Accountant to get their accounts audited. However, the accounts will be subject to concurrent audit by the statutory auditor of the Government i.e the Officer of the Sr. Dy. Accountant General, Green Valley, Alto-Porvorim-Goa. The accounts of the grants shall be maintained separately and properly from its normal activities and submitted as and when required.

6. The Audited statement of accounts showing the expenditure incurred by the Grantee from the grants shall be furnished to the Government as soon as possible after the close of the financial year together with a certificate from the Auditor to the effect that the grant was utilised for the purpose for which it was sanctioned.

7. A performance-cum-achievement report specifying details of the achievements made by the Grantee with Government grants should be furnished to the Government as soon as possible after the close of the financial year.

8. No grant is allowed to be paid to any institution/voluntary organisation out of these grants.

9. The assets acquired wholly or partially out of this grant shall not be disposed off or encumbered or utilized for the purposes other than those for which the grant was given without prior sanction of the Government. Further, the assets so acquired shall revert to Government in case of winding up of grantee institutions. The inventory of articles/assets shall be maintained in Form GFR-19A or such other appropriate form as prescribed under General Financial Rules, 2005.

10. The grantee must exercise reasonable economy and observe financial propriety while incurring the expenditure. The grantee shall conduct its business in conformity with rules applicable to Government of Goa as already provided in the Bye-laws/Article of Associations.

11. The amount remaining unspent shall be adjusted in the grant of the next year/the scheme period in case it has not been surrendered.

12. The amount shall be drawn from the Directorate of Accounts on presentation of the Bill in Form GAR-32 duly countersigned by the Director of Skill Development & Entrepreneurship.

This is issued with the concurrence of FD vide their U. O. No. 4213 dated 20-11-2017.

Sd/-

Director & ex officio Joint Secretary (SD&E).
Panaji, 20th December, 2017.



Department of Law & Judiciary

Legal Affairs Division

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Notification

10/8/2017-LA/183(n)

The Union Territory Goods and Services Tax Act, 2017 (Central Act No. 14 of 2017), which has been passed by Parliament and assented to by the President on 12-04-2017 and published in the Gazette of India, Extraordinary, Part II, Section 1, dated 12-04-2017, is hereby published for the general information of the public.

Julio Barbosa Noronha, Joint Secretary (Law).

Porvorim, 16th October, 2017.

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THE UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017

Arrangement of Clauses

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Preliminary

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2. Definitions.

Clauses

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6. Authorisation of officers of central tax as proper officer in certain circumstances.

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7. Levy and collection.
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9. Payment of Tax.
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THE UNION TERRITORY GOODS AND SERVICES TAX ACT, 2017

AN

ACT

to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Union territories and the matter connected therewith or incidental thereto.

Be it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

CHAPTER I

Preliminary

1. *Short title, extent and commencement.*—

(1) This Act may be called the Union Territory Goods and Services Tax Act, 2017.

(2) It extends to the Union territories of the Andaman and Nicobar Islands, Lakshadweep, Dadra and Nagar Haveli, Daman and Diu, Chandigarh and other territory.

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

2. *Definitions.*— In this Act, unless the context otherwise requires,

(1) “appointed day” means the date on which the provisions of this Act shall come into force;

(2) “Commissioner” means the Commissioner of Union territory tax appointed under section 3;

(3) “designated authority” means such authority as may be notified by the Commissioner;

(4) “exempt supply” means supply of any goods or services or both which attracts *nil*

rate of tax or which may be exempt from tax under section 8, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;

(5) “existing law” means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by Parliament or any Authority or person having the power to make such law, notification, order, rule or regulation;

(6) “Government” means the Administrator or any Authority or officer authorised to act as Administrator by the Central Government;

(7) “output tax” in relation to a taxable person, means the Union territory tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;

(8) “Union territory” means the territory of,—

- (i) the Andaman and Nicobar Islands;
- (ii) Lakshadweep;
- (iii) Dadra and Nagar Haveli;
- (iv) Daman and Diu;
- (v) Chandigarh; or
- (vi) other territory.

Explanation.— For the purposes of this Act, each of the territories specified in sub-clauses (i) to (vi) shall be considered to be a separate Union territory;

(9) “Union territory tax” means the tax levied under this Act;

(10) words and expressions used and not defined in this Act but defined in the Central Goods and Services Tax Act, the Integrated Goods and Services Tax Act, the State Goods and Services Tax Act, and the Goods and Services Tax (Compensation to States) Act, shall have the same meaning as assigned to them in those Acts.

CHAPTER II

Administration

3. *Officers under this Act.*— The Administrator may, by notification, appoint

Commissioners and such other class of officers as may be required for carrying out the purposes of this Act and such officers shall be deemed to be proper officers for such purposes as may be specified therein:

Provided that the officers appointed under the existing law shall be deemed to be the officers appointed under the provisions of this Act.

4. *Authorisation of officers.*— The Administrator may, by order, authorise any officer to appoint officers of Union territory tax below the rank of Assistant Commissioner of Union territory tax for the administration of this Act.

5. *Powers of officers.*— (1) Subject to such conditions and limitations as the Commissioner may impose, an officer of the Union territory tax may exercise the powers and discharge the duties conferred or imposed on him under this Act.

(2) An officer of a Union territory tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of a Union territory tax who is subordinate to him.

(3) The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate his powers to any other officer subordinate to him.

(4) Notwithstanding anything contained in this section, an Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on any other officer of Union territory tax.

6. *Authorisation of officers of central tax as proper officer in certain circumstances.*— (1) Without prejudice to the provisions of this Act, the officers appointed under the Central Goods and Services Tax Act are authorised to be the proper officers for the purposes of this Act, subject to such conditions as the Government shall, on the recommendations of the Council, by notification, specify.

(2) Subject to the conditions specified in the notification issued under sub-section (1),—

(a) where any proper officer issues an order under this Act, he shall also issue an order under the Central Goods and Services Tax Act, as authorised by the said Act under intimation to the jurisdictional officer of central tax;

(b) where a proper officer under the Central Goods and Services Tax Act has initiated any proceedings on a subject matter, no proceedings shall be initiated by the proper officer under this Act on the same subject matter.

(3) Any proceedings for rectification, appeal and revision, wherever applicable, of any order passed by an officer appointed under this Act, shall not lie before an officer appointed under the Central Goods and Services Tax Act.

CHAPTER III

Levy and Collection of Tax

7. *Levy and collection.*— (1) Subject to the provisions of sub-section (2), there shall be levied a tax called the Union territory tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 of the Central Goods and Services Tax Act and at such rates, not exceeding twenty per cent., as may be notified by the Central Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.

(2) The Union territory tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Central Government on the recommendations of the Council.

(3) The Central Government may, on the recommendations of the Council, by notification, specify categories of supply of goods or services or both, the tax on which

shall be paid on reverse charge basis by the recipient of such goods or services or both and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

(4) The Union territory tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both.

(5) The Central Government may, on the recommendations of the Council, by notification, specify categories of services the tax on intra-State supplies of which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the supplier liable for paying the tax in relation to the supply of such services:

Provided that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax:

Provided further that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.

8. *Power to grant exemption from tax.*— (1) Where the Central Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by notification, exempt generally either absolutely or subject to such conditions as may be specified therein, goods or services

or both of any specified description from the whole or any part of the tax leviable thereon with effect from such date as may be specified in such notification.

(2) Where the Central Government is satisfied that it is necessary in the public interest so to do, it may, on the recommendations of the Council, by special order in each case, under circumstances of an exceptional nature to be stated in such order, exempt from payment of tax any goods or services or both on which tax is leviable.

(3) The Central Government may, if it considers necessary or expedient so to do for the purpose of clarifying the scope or applicability of any notification issued under sub-section (1) or order issued under sub-section (2), insert an explanation in such notification or order, as the case may be, by notification at any time within one year of issue of the notification under sub-section (1) or order under sub-section (2), and every such explanation shall have effect as if it had always been the part of the first such notification or order, as the case may be.

(4) Any notification issued by the Central Government under sub-section (1) of section 11 or order issued under sub-section (2) of the said section of the Central Goods and Services Tax Act shall be deemed to be a notification or, as the case may be, an order issued under this Act.

Explanation.— For the purposes of this section, where an exemption in respect of any goods or services or both from the whole or part of the tax leviable thereon has been granted absolutely, the registered person supplying such goods or services or both shall not collect the tax, in excess of the effective rate, on such supply of goods or services or both.

CHAPTER IV

Payment of Tax

9. *Payment of tax.*— The amount of input tax credit available in the electronic credit

ledger of the registered person on account of,—

(a) integrated tax shall first be utilised towards payment of integrated tax and the amount remaining, if any, may be utilised towards the payment of central tax and State tax, or as the case may be, Union territory tax, in that order;

(b) the Union territory tax shall first be utilised towards payment of Union territory tax and the amount remaining, if any, may be utilised towards payment of integrated tax;

(c) the Union territory tax shall not be utilised towards payment of central tax.

10. *Transfer of input tax credit.*— On utilisation of input tax credit of Union territory tax for payment of tax dues under the Integrated Goods and Services Tax Act in accordance with the provisions of sub-section (5) of section 49 of the Central Goods and Services Tax Act, as reflected in the valid return furnished under sub-section (1) of section 39 of the Central Goods and Services Tax Act, the amount collected as Union territory tax shall stand reduced by an amount equal to such credit so utilised and the Central Government shall transfer an amount equal to the amount so reduced from the Union territory tax account to the integrated tax account in such manner and within such time as may be prescribed.

CHAPTER V

Inspection, search, seizure and arrest

11. *Officers required to assist proper officers.*— (1) All officers of Police, Railways, Customs, and those officers engaged in the collection of land revenue, including village officers, and officers of central tax and officers of the State tax shall assist the proper officers in the implementation of this Act.

(2) The Government may, by notification, empower and require any other class of officers to assist the proper officers in the implementation of this Act when called upon to do so by the Commissioner.

CHAPTER VI

Demands and Recovery

12. *Tax wrongfully collected and paid to Central Government or Union territory Government.*— (1) A registered person who has paid the central tax and the Union territory tax on a transaction considered by him to be an intra-State supply, but which is subsequently held to be an inter-State supply, shall be refunded the amount of taxes so paid in such manner and subject to such conditions as may be prescribed.

(2) A registered person who has paid integrated tax on a transaction considered by him to be an inter-State supply, but which is subsequently held to be an intra-State supply, shall not be required to pay any interest on the amount of the central tax and the Union territory tax payable.

13. *Recovery of tax.*— (1) Where any amount of tax, interest or penalty is payable by a person to the Government under any of the provisions of this Act or the rules made there under and which remains unpaid, the proper officer of central tax, during the course of recovery of said tax arrears, may recover the amount from the said person as if it were an arrear of central tax and credit the amount so recovered to the account of the Government under the appropriate head of Union territory tax.

(2) Where the amount recovered under sub-section (1) is less than the amount due to the Government under this Act and the Central Goods and Services Tax Act, the amount to be credited to the account of the Government shall be in proportion to the amount due as Union territory tax and central tax.

CHAPTER VII

Advance Ruling

14. *Definitions.*— In this Chapter, unless the context otherwise requires,—

(a) “advance ruling” means a decision provided by the Authority or the Appellate

Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 of the Central Goods and Services Tax Act, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;

(b) “Appellate Authority” means the Appellate Authority for Advance Ruling constituted under section 16;

(c) “applicant” means any person registered or desirous of obtaining registration under this Act;

(d) “application” means an application made to the Authority under sub-section (1) of section 97 of the Central Goods and Services Tax Act;

(e) “Authority” means the Authority for Advance Ruling, constituted under section 15.

15. *Constitution of Authority for Advance Ruling.*— (1) The Central Government shall, by notification, constitute an Authority to be known as the <name of the Union territory> Authority for Advance Ruling:

Provided that the Central Government may, on the recommendations of the Council notify any Authority located in any State or any other Union territory to act as the Authority for the purposes of this Act.

(2) The Authority shall consist of—

(i) one member from amongst the officers of central tax; and

(ii) one member from amongst the officers of Union territory tax,

to be appointed by the Central Government.

(3) The qualifications, the method of appointment of the members and the terms and conditions of their service shall be such as may be prescribed.

16. *Constitution of Appellate Authority for Advance Ruling.*— (1) The Central Government shall, by notification, constitute an Appellate Authority to be known as the <name of the Union territory> Appellate Authority for Advance Ruling for Goods and Services Tax for hearing appeals against the advance ruling pronounced by the Advance Ruling Authority:

Provided that the Central Government may, on the recommendations of the Council, notify any Appellate Authority located in any State or any other Union territory to act as the Appellate Authority for the purposes of this Act.

(2) The Appellate Authority shall consist of—

(i) the Chief Commissioner of central tax as designated by the Board; and

(ii) the Commissioner of Union territory tax having jurisdiction over the applicant.

CHAPTER VIII

Transitional provisions

17. *Migration of existing tax payers.*— (1) On and from the appointed day, every person registered under any of the existing laws and having a valid Permanent Account Number shall be issued a certificate of registration on provisional basis, subject to such conditions and in such form and manner as may be prescribed, which unless replaced by a final certificate of registration under sub-section (2), shall be liable to be cancelled if the conditions so prescribed are not complied with.

(2) The final certificate of registration shall be granted in such form and manner and subject to such conditions as may be prescribed.

(3) The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an

application filed by such person that he was not liable to registration under section 22 or section 24 of the Central Goods and Services Tax Act.

18. *Transitional arrangements for input tax credit.*— (1) A registered person, other than a person opting to pay tax under section 10 of the Central Goods and Services Tax Act, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax and Entry Tax, if any, carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished by him under the existing law, not later than ninety days after the said day, in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit in the following circumstances, namely:—

(i) where the said amount of credit is not admissible as input tax credit under this Act; or

(ii) where he has not furnished all the returns required under the existing law for the period of six months immediately preceding the appointed day; or

(iii) where the said amount of credit relates to goods sold under such exemption notifications as are notified by the Government:

Provided further that so much of the said credit as is attributable to any claim related to section 3, sub-section (3) of section 5, section 6 or section 6A or sub-section (8) of section 8 of the Central Sales Tax Act, 1956 that is not substantiated in the manner, and within the period, prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the electronic credit ledger: 74of 1956.

Provided also that an amount equivalent to the credit specified in the second proviso shall

be refunded under the existing law when the said claims are substantiated in the manner prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957.

(2) A registered person, other than a person opting to pay tax under section 10 of the Central Goods and Services Tax Act, shall be entitled to take, in his electronic credit ledger, credit of the unavailed input tax credit in respect of capital goods, not carried forward in a return, furnished under the existing law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed:

Provided that the registered person shall not be allowed to take credit unless the said credit was admissible as input tax credit under the existing law and is also admissible as input tax credit under this Act.

Explanation.— For the purposes of this section, the expression “unavailed input tax credit” means the amount that remains after subtracting the amount of input tax credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of input tax credit to which the said person was entitled in respect of the said capital goods under the existing law.

(3) A registered person, who was not liable to be registered under the existing law or who was engaged in the sale of exempted goods or tax free goods or goods which have suffered tax at first point of their sale in the Union territory and the subsequent sales of which are not subject to tax in the Union territory under the existing law but which are liable to tax under this Act or where the person was entitled to the credit of input tax at the time of sale of goods, shall be entitled to take, in his electronic credit ledger, credit of the value added tax and entry tax, if any, in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:—

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is eligible for input tax credit on such inputs under this Act;

(iii) the said registered person is in possession of invoice or other prescribed documents evidencing payment of tax under the existing law in respect of such inputs; and

(iv) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day:

Provided that where a registered person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other documents evidencing payment of tax in respect of inputs, then, such registered person shall, subject to such conditions, limitations and safeguards as may be prescribed, including that the said taxable person shall pass on the benefit of such credit by way of reduced prices to the recipient, be allowed to take credit at such rate and in such manner as may be prescribed.

(4) A registered person, who was engaged in the sale of taxable goods as well as exempted goods or tax free goods under the existing law but which are liable to tax under this Act, shall be entitled to take, in his electronic credit ledger,—

(a) the amount of credit of the value added tax and entry tax, if any, carried forward in a return furnished under the existing law by him in accordance with the provisions of sub-section (1); and

(b) the amount of credit of the value added tax and entry tax, if any, in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to such exempted goods or tax free goods in accordance with the provisions of sub-section (3).

(5) A registered person shall be entitled to take, in his electronic credit ledger, credit of value added tax and entry tax, if any, in respect

of inputs received on or after the appointed day but the tax in respect of which has been paid by the supplier under the existing law, subject to the condition that the invoice or any other tax paying document of the same was recorded in the books of account of such person within a period of thirty days from the appointed day:

Provided that the period of thirty days may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding thirty days:

Provided further that the said registered person shall furnish a statement, in such manner as may be prescribed, in respect of credit that has been taken under this sub-section

(6) A registered person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the existing law shall be entitled to take, in his electronic credit ledger, credit of value added tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day subject to the following conditions, namely:—

(i) such inputs or goods are used or intended to be used for making taxable supplies under this Act;

(ii) the said registered person is not paying tax under section 10 of the Central Goods and Services Tax Act;

(iii) the said registered person is eligible for input tax credit on such inputs, under this Act;

(iv) the said registered person is in possession of invoice or other prescribed documents evidencing payment of tax under the existing law in respect of inputs; and

(v) such invoices or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day.

(7) The amount of credit under sub-sections (3), (4) and (6) shall be calculated in such manner as may be prescribed.

19. *Transitional provisions relating to job work.*— (1) Where any inputs received at a place of business had been despatched as such or despatched after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of existing law prior to the appointed day and such inputs are returned to the said place on or after the appointed day, no tax shall be payable if such inputs, after completion of the job work or otherwise, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if such inputs are not returned within a period of six months or the extended period from the appointed day, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142 of the Central Goods and Services Tax Act.

(2) Where any semi-finished goods had been despatched from any place of business to any other premises for carrying out certain manufacturing processes in accordance with the provisions of existing law prior to the appointed day and such goods (hereinafter in this section referred to as “the said goods”) are returned to the said place on or after the appointed day, no tax shall be payable if the said goods, after undergoing manufacturing processes or otherwise, are returned to the said place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within a period specified in this

sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142 of the Central Goods and Services Tax Act:

Provided also that the person despatching the goods may, in accordance with the provisions of the existing law, transfer the said goods to the premises of any registered person for the purpose of supplying therefrom on payment of tax in India or without payment of tax for exports within six months or the extended period, as the case may be, from the appointed day.

(3) Where any goods had been despatched from the place of business without payment of tax for carrying out tests or any other process to any other premises, whether registered or not, in accordance with the provisions of existing law prior to the appointed day and such goods are returned to the said place of business on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, are returned to such place within six months from the appointed day:

Provided that the period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that if the said goods are not returned within the period specified in this sub-section, the input tax credit shall be liable to be recovered in accordance with the provisions of clause (a) of sub-section (8) of section 142 of the Central Goods and Services Tax Act:

Provided also that the person despatching the goods may, in accordance with the provisions of the existing law, transfer the said goods from the said other premises on payment of tax in India or without payment of tax for exports within six months or the extended period, as the case may be, from the appointed day.

(4) The tax under sub-sections (1), (2) and (3) shall not be payable only if the person despatching the goods and the job worker declare the details of the inputs or goods held in stock by the job worker on behalf of the said person on the appointed day in such form and manner and within such time as may be prescribed.

20. Miscellaneous transitional provisions.—

(1) Where any goods on which tax, if any, had been paid under the existing law at the time of sale thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the registered person shall be eligible for refund of the tax paid under the existing law where such goods are returned by a person, other than a registered person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer:

Provided that if the said goods are returned by a registered person, the return of such goods shall be deemed to be a supply.

(2) (a) Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods is revised upwards on or after the appointed day, the registered person who had sold such goods shall issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act, such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act.

(b) Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods is revised downwards on or after the appointed day, the registered person who had sold such goods may issue to the recipient a credit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such credit note shall be

deemed to have been issued in respect of an outward supply made under this Act:

Provided that the registered person shall be allowed to reduce his tax liability on account of issue of the credit note only if the recipient of the credit note has reduced his input tax credit corresponding to such reduction of tax liability.

(3) Every claim for refund filed by any person before, on or after the appointed day, for refund of any amount of input tax credit, tax, interest or any other amount paid under the existing law, shall be disposed of in accordance with the provisions of existing law and any amount eventually accruing to him shall be refunded to him in cash in accordance with the provisions of the said law:

Provided that where any claim for refund of the amount of input tax credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(4) Every claim for refund filed after the appointed day for refund of any tax paid under the existing law in respect of the goods exported before or after the appointed day shall be disposed of in accordance with the provisions of the existing law:

Provided that where any for refund of input tax credit is fully or partially rejected, the amount so rejected shall lapse:

Provided further that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(5) (a) Every proceeding of appeal, revision, review or reference relating to a claim for input

tax credit initiated whether before, on or after the appointed day, under the existing law shall be disposed of in accordance with the provisions of the existing law, and any amount of credit found to be admissible to the claimant shall be refunded to him in cash in accordance with the provisions of the existing law and the amount rejected, if any, shall not be admissible as input tax credit under this Act:

Provided that no refund shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act.

(b) Every proceeding of appeal, revision, review or reference relating to recovery of input tax credit initiated whether before, on or after the appointed day, under the existing law shall be disposed of in accordance with the provisions of the existing law, and if any amount of credit becomes recoverable as a result of such appeal, revision, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(6) (a) Every proceeding of appeal, revision, review or reference relating to any output tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and if any amount becomes recoverable as a result of such appeal, revision, review or reference, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and amount so recovered shall not be admissible as input tax credit under this Act.

(b) Every proceeding of appeal, revision, review or reference relating to any output tax liability initiated whether before, on or after the appointed day under the existing law, shall be disposed of in accordance with the provisions of the existing law, and any amount

found to be admissible to the claimant shall be refunded to him in cash in accordance with the provisions of the existing law and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(7) (a) Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable from the person, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(b) Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day under the existing law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to him in cash under the said law and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(8) (a) Where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of input tax credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act.

(b) Where any return, furnished under the existing law, is revised after the appointed day but within the time limit specified for such revision under the existing law and if, pursuant to such revision, any amount is found to be refundable or input tax credit is found to be admissible to any taxable person, the same shall be refunded to him in cash under the existing law and the amount rejected, if any, shall not be admissible as input tax credit under this Act.

(9) Save as otherwise provided in this Chapter, the goods or services or both supplied on or after the appointed day in pursuance of a contract entered into prior to the appointed day shall be liable to tax under the provisions of this Act.

(10) (a) Notwithstanding anything contained in section 12 of the Central Goods and Services Tax Act, no tax shall be payable on goods under this Act to the extent the tax was leviable on the said goods under the existing law.

(b) Notwithstanding anything contained in section 13 of the Central Goods and Services Tax Act, no tax shall be payable on services under this Act to the extent the tax was leviable on the said services under Chapter V of the Finance Act, 1994. 32 of 1994.

(c) Where tax was paid on any supply, both under any existing law relating to sale of goods and under Chapter V of the Finance Act, 1994, 32 of 1994, tax shall be leviable under this Act and the taxable person shall be entitled to take credit of value added tax or service tax paid under the existing law to the extent of supplies made after the appointed day and such credit shall be calculated in such manner as may be prescribed.

11. Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day:

Provided that the said period of six months may, on sufficient cause being shown, be extended by the Commissioner for a further period not exceeding two months:

Provided further that the tax shall be payable by the person returning the goods if such goods are liable to tax under this Act and

are returned after the period specified in this sub-section:

Provided also that tax shall be payable by the person who has sent the goods on approval basis if such goods are liable to tax under this Act, and are not returned within the period specified in this sub-section.

(12) Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under any existing law relating to sale of goods and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 51 of the Central Goods and Services Tax Act, as made applicable to this Act, shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.

Explanation.— For the purposes of this Chapter, the expression “capital goods” shall have the same meaning as assigned to it in any existing law relating to sale of goods.

CHAPTER IX

Miscellaneous

21. *Application of provisions of Central Goods and Services Tax Act.*— Subject to the provisions of this Act and the rules made there under, the provisions of the Central Goods and Services Tax Act, relating to,—

- (i) scope of supply;
- (ii) composition levy;
- (iii) composite supply and mixed supply;
- (iv) time and value of supply;
- (v) input tax credit;
- (vi) registration;
- (vii) tax invoice, credit and debit notes;
- (viii) accounts and records;
- (ix) returns;
- (x) payment of tax;
- (xi) tax deduction at source;
- (xii) collection of tax at source;
- (xiii) assessment;
- (xiv) refunds;
- (xv) audit;
- (xvi) inspection, search, seizure and arrest;
- (xvii) demands and recovery;

- (xviii) liability to pay in certain cases;
- (xix) advance ruling;
- (xx) appeals and revision;
- (xxi) presumption as to documents;
- (xxii) offences and penalties;
- (xxiii) job work;
- (xxiv) electronic commerce;
- (xxv) settlement of funds;
- (xxvi) transitional provisions; and
- (xxvii) miscellaneous provisions including the provisions relating to the imposition of interest and penalty,

shall, *mutatis mutandis*, apply,—

(a) so far as may be, in relation to Union territory tax as they apply in relation to central tax as if they were enacted under this Act;

(b) subject to the following modifications and alterations which the Central Government considers necessary and desirable to adapt those provisions to the circumstances, namely:—

(i) references to “this Act” shall be deemed to be references to “the Union Territory Goods and Services Tax Act, 2017”;

(ii) references to “Commissioner” shall be deemed to be references to “Commissioner” of Union territory tax as defined in clause (2) of section 2 of this Act;

(iii) references to “officers of central tax” shall be deemed to be references to “officers of Union territory tax”;

(iv) references to “central tax” shall be deemed to be references to “Union territory tax” and *vice versa*;

(v) references to “Commissioner of State tax or Commissioner of Union territory tax” shall be deemed to be references to “Commissioner of central tax”;

(vi) references to “State Goods and Services Tax Act or Union Territory Goods and Services Tax Act” shall be deemed to be references to “Central Goods and Services Tax Act”;

(vii) references to "State tax or Union territory tax" shall be deemed to be references to "central tax".

22. *Power to make rules.*— (1) The Central Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.

(2) Without prejudice to the generality of the provisions of sub-section (1), the Central Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.

(3) The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Act come into force.

(4) Any rules made under sub-section (1) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.

23. *General power to make regulations.*— The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the purposes of this Act.

24. *Laying of rules, regulations and notifications.*— Every rule made by the Central Government, every regulation made by the Board and every notification issued by the Central Government under this Act, shall be laid, as soon as may be, after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or in the notification, as the case may be, or both Houses agree that the rule or regulation or the notification should not be made, the rule or regulation or notification, as the case may be,

shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification, as the case may be.

25. *Power to issue instructions or directions.*— The Commissioner may, if he considers necessary or expedient so to do for the purpose of uniformity in the implementation of this Act, issue such orders, instructions or directions to the Union territory tax officers as he may deem fit, and thereupon all such officers and all other persons employed in the implementation of this Act shall observe and follow such orders, instructions or directions.

26. *Removal of difficulties.*— (1) If any difficulty arises in giving effect to any provision of this Act, the Central Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:

Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.

(2) Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.



Department of Panchayati Raj and
Community Development

Directorate of Panchayats

Notification

17/142/DP-Acct/Grant of Fin/Asst. Scheme

**The Goa (Grant of Financial Assistance to
Economically Weaker Panchayats for
strengthening their Administration)
Scheme, 2017.**

Whereas the Government of Goa has published the Goa (Grant of Financial Assistance to Economically Weaker Panchayats for improving their Administration) Scheme, 2001 under Notification No. 17/142/DP-Acct/Grant of Fin/Asst. Scheme dated 12-02-2009 (hereinafter called the "said Scheme").

Whereas Government has observed that most of the Panchayats in Goa have not been able to improve their financial position to meet the expenditure on payment of adequate salaries to the staff appointed by the Panchayat expenditure on garbage disposal and other administrative expenses incurred by the Panchayats.

Whereas the Government has now decided to replace the scheme by this new scheme for strengthening all such weaker Panchayats by sanctioning funds towards garbage disposal, payment of the salary and other allowances payable to the administrative staff appointed by the Panchayats and for administrative expenses in accordance to the prescribed procedure approved by the Government.

Now therefore, the Government of Goa in the interest of all Panchayats and in supersession of the earlier said scheme is pleased to frame the new scheme for strengthening the Panchayat administration as follows, namely:—

1. *Short title and commencement.*— (1) This scheme may be called the Goa (Grant of Financial Assistance to Economically Weaker Panchayats for strengthening their Administration) Scheme 2017.

(2) It shall come into force with immediate effect.

2. *Eligibility.*— Village Panchayat whose annual income is not more than 25 lakhs shall be eligible for financial assistance under this scheme.

Explanation.— "Annual Income" means the income of the Panchayat from taxes, fees,

rents, fines, bank interest, matching grants, sale proceeds, grants in lieu of Octroi, etc., but does not include income from grants received for a specific purpose from the State/Central Government or Rural Development Agency.

3. In addition to the grants as sanctioned in para (2) of the scheme after assessing the merits of the case Government may sanction additional funds to such weaker Panchayats to meet the administrative expenditure on any items in any contingent situation if the Panchayat is unable to undertake such works due to lack of funds.

4. *Utilization of Financial Assistance.*— (a) The grants under this scheme shall be released to the Panchayats in two installments, namely, the first installment shall be released in the month of July and the second installment shall be released in the month of November, every year.

(b) The grants sanctioned under this scheme shall be utilized within a period of one year from the date of drawal. However, the Director of Panchayats may extend the time limit in deserving cases.

(c) The grants shall be utilized solely for the purpose of payment of salaries and other allowances to the staff employed by the Panchayats as per the prescribed staffing pattern, garbage disposal and for other administrative expenses of the Panchayat.

(d) The Block Development Officer shall draw and disburse the grants on receipt of the sanctioned order from the Director of Panchayats. The grants should be drawn in Form TR 42 duly signed by the Sarpanch and countersigned by the Block Development Officer.

(e) No new grants shall be sanctioned unless the previous grants are fully utilized by the Panchayat. If any amount remains unutilized, the same shall be adjusted against future releases.

(f) The grants sanctioned under this scheme shall also be subject to such other conditions as laid down under the General Financial Rules GFR, as amended from time to time.

(g) A Register shall be maintained by the Panchayat for keeping the record of the grants released and indicating the amount utilized for the purpose of payment of salaries, garbage disposal and for any other administrative expenses.

(h) The Panchayats shall ensure that the salary with other allowances is paid to the staff as prescribed under the Goa Panchayat (staffing pattern, scales of pay and mode of recruitment of staff of Panchayats) Order, 2006 as amended from time to time.

6. *Miscellaneous.*— The Government may by notification published in Official Gazette modify, alter, add or cancel any conditions of this scheme from time to time.

By order and in the name of the Governor of Goa.

Sandhya Kamat, Director & ex officio Joint Secretary (Panchayats).

Panaji, 4th January, 2018.



Department of Personnel

Order

11/3/2013-PER/059

Sanction of the Government is hereby accorded for creation of one post of Managing Director, in Level 11 of pay matrix (Pre-revised scale PB-3 Rs. 15,600-39,100/- plus Rs. 6,600/- GP) in the Goa Human Resource Development Corporation.

The expenditure on pay and allowances shall be debited to the Budget Head “8000—Contingency Fund; 3451—Secretariat Economic Services; 00—; 800—Other Expenditure; 09—Grants to Goa Human Resource Development Corporation (P); 31—Grant-in-aid.

This issues with the approval of the Administrative Reforms Department vide their U. O. Nos. 1343/F dated 7-9-2015, 1863/F dated 30-5-2016 and 4641/F dated 21-7-2016 and with concurrence of the Finance Department vide their U. O. Nos. 1457280 dated 3-11-2015 and 2750 dated 13-7-2016 respectively.

This also issues with the approval of the cabinet held on 4-8-2016 by circulation as conveyed by the General Administration Department vide letter No. 1/31/2016-GAD-II dated 5-8-2016.

By order and in the name of the Governor of Goa.

Shashank V. Thakur, Under Secretary (Personnel-II).

Porvorim, 3rd January, 2018.

Notification

1/13/2005-PER

In exercise of the powers conferred by the proviso to Article 309 of the Constitution of India and in supersession of the existing recruitment rules for the post of Deputy Director of Agriculture notified vide Government Notification No. 1/13/2005-PER (Pt. file)/2448 dated 11-8-2015, published in the Official Gazette, Series I No. 22 dated 27-8-2015, the Governor of Goa hereby makes the following rules to regulate the recruitment to the Goa General Service, Group ‘A’, Gazetted, Non-Ministerial posts in the Directorate of Agriculture, Government of Goa, namely:—

1. *Short title, application and commencement.*— (1) These rules may be called the Government of Goa, Directorate of Agriculture, Group ‘A’, Gazetted, Non-Ministerial posts, Recruitment Rules, 2018.

(2) They shall apply to the post specified in column (1) of the Schedule to these rules (hereinafter called as the “said Schedule”).

(3) They shall come into force from the date of their publication in the Official Gazette.

2. *Number, classification and level in the pay matrix.*— The number of posts, classification of the said post and level in the pay matrix thereof shall be as specified in columns (2) to (4) of the said Schedule:

Provided that the Government may vary the number of posts as specified in column (2) of the said Schedule from time to time subject to exigencies of work.

3. *Method of recruitment, age limit and other qualifications.*— The method of recruitment to the said post, age limit, qualifications and other matters connected therewith shall be as specified in columns (5) to (13) of the said Schedule.

4. *Disqualification.*— No person who has entered into or contracted a marriage with a person having a spouse living or who, having a spouse living, has entered into or contracted a marriage with any person, shall be eligible for appointment to the service:

Provided that the Government may, if satisfied that such marriage is permissible under the personal law applicable to such person and the other party to the marriage and that there are other grounds for so doing, exempt any person from the operation of this rule.

5. *Power to relax.*— Where, the Government is of the opinion that it is necessary or expedient so to do, it may, by order, for reasons to be recorded in writing and in consultation with the Goa Public Service Commission, relax any of the provisions of these rules with respect to any class or category of persons.

6. *Saving.*— Nothing in these rules shall affect reservation, relaxation of age limit and other concessions required to be provided for Scheduled Castes and other special categories of persons in accordance with the orders issued by the Government from time to time in that regard.

These rules are issued in consultation with the Goa Public Service Commission conveyed vide its letter No. COM/II/13/2/(3)/93/1119 dated 30-11-2017.

By order and in the name of the Governor of Goa.

Yetindra M. Maralkar, Additional Secretary (Personnel).

Porvorim, 3rd January, 2018.

SCHEDULE

1	2	3	4	5	6	7	8	9	10	11	12	13
Name/ /design- ation of the post	Number of posts	Classifi- cation	Level in the Pay Matrix	Whether selection post or non- selection post	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether age & educational qualifications prescribed for the direct recruits will apply in the case of promotees	Period of proba- tion, if any	Method of recruitment, whether by direct recruitment or by promotion/ or by deputation/ /transfer/contract and percentage of the vacancies to be filled by various methods	In case of recruit- ment by promotion/ /deputation/ /transfer, grades from which promotion/ /deputation/ /transfer is to be made	If a D.P.C./ /D.S.C. exists, what is its compo- sition	Circum- stances in which the Goa Public Service Commission is to be consulted in making recruitment
Deputy Director of Agriculture.	05 (2018) (Subject to variation depend- ent on work load).	Goa General Service, Group 'A', Gazetted, Non- Ministe- rial.	L-11.	Selec- tion.	Not- exceed- ing 45 years (Relaxa- ble for	Essential: (1) Master's Degree in Ag- riculture/Horticulture from an Agricultural University recognised by the Indian Council of Agricultural Re- search.	Age: No. Educa- tional qualifi- cations: To the	Two years for direct recruits.	By promotion, for failing which, by direct recruitment.	P r o m o t i o n : Assistant Director of Agriculture and Subject Matter Specialist/(Agro- nomy)/(Horticul- ture)/(Plant	Group 'A', D.P.C. consisting of:—	Consulta- tion with the Goa Public Service Commis

1	2	3	4	5	6	7	8	9	10	11	12	13
					Govern- ment servants upto 5 years in accor- dance with the instruc- tions or orders issued by the Govern- ment from time to time).	(2) Seven years experience in Agricultural Research/ Extension/Development work. (3) Knowledge of Konkani. Note: In case of non-avail- ability of suitable can- didates with knowledge of Konkani, the Goa Public Service Commission may recommend a candidate if otherwise found fit and this requirement can be relaxed by the Government, on the recommendation of the Goa Public Service Commission, if the Government is of the opinion that it is necessary or expedient so to do.	extent as indi- cated in column (11).		Protection) with five years of regular service in the grade OR Combined eight years regular service in the grade of Assistant Director of Agriculture or Subject Matter Specialist (Agro- nomy)/(Horticulture)/ (Plant Protection) and Agriculture Officer and possessing Bachelor's Degree in Agriculture / Horticulture from an Agricultural University recognised by the Indian Council of Agricultural Research.	(1) Chairman/ Member of Goa Public Service Commission —Chairman. (2) Chief Secretary or his nominee —Member. (3) Administrative Secretary/ Head of the Department —Member. (For any of the provisions of these Rules.	sion is necessary for making direct recruit- ment, promo- tion, confirma- tion and for amend- ing/ relaxing any of the provisions of these Rules.	

Department of Revenue

Notification

16/29/2016-RD/35

Whereas, the draft rules, namely, the Goa Land Revenue (Partition of Holdings) (Amendment) Rules, 2017 which the Government of Goa proposed to make in exercise of the powers conferred by sub-sections (1) and (2) of section 199 of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969) (hereinafter referred to as the "said Act") so as to further amend the Goa, Daman and Diu Land Revenue (Partition of Holdings) Rules, 1969, were pre-published as required by sub-section (3) of section 199 of the said Act, vide Notification No. 16/29/2016-RD/2101 dated 11-10-2017 of the Department of Revenue, Government of Goa, in the Official Gazette, Series I No. 30, dated 26-10-2017, inviting objections and/or suggestions from all persons likely to be affected thereby before the expiry of fifteen days from the date of publication of the said Notification in the Official Gazette;

And whereas, the said Official Gazette was made available to the public on 26-10-2017;

And whereas objections and suggestions received from the public on the said draft Rules have been considered by the Government.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) of section 199 of the Goa Land Revenue Code, 1968 (Act No. 9 of 1969) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa, Daman and Diu Land Revenue (Partition of Holdings) Rules, 1969, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Land Revenue (Partition of Holdings) (Amendment) Rules, 2017.

(2) They shall come into force on the date of their publication in the Official Gazette.

2. *Amendment of rule 2.*— In rule 2 of the Goa, Daman and Diu Land Revenue (Partition of Holdings) Rules, 1969 (hereinafter referred to as the “principal Rules”),—

(i) for clause (d), the following clause shall be substituted, namely:—

“(d) the names and addresses of holders of the holdings adjoining the holding of the applicant and the extent of their shares in such holding;”;

(ii) after clause (d), the following clause shall be inserted, namely:—

“(e) the names and addresses of the persons sharing common boundary alongwith the applicant.”.

3. *Amendment of rule 3.*— In rule 3 of the principal Rules, after sub-rule (2), the following sub-rule shall be inserted, namely:—

“(3) The Collector may, if he is satisfied that partition could be effected by issuing notices to holders of the holdings adjoining the holding of applicant in the same survey number and/or persons sharing common boundary alongwith applicant, issue such notice and effect partition after hearing them.”.

By order and in the name of the Governor of Goa.

Sudin A. Natu, Under Secretary (Revenue-I).
Porvorim, 1st January, 2018.



Department of Town & Country Planning

Notification

21/1/TCP(A)/2015-18/Steering Committee/19

Whereas, the draft regulations, namely, the Goa Land Development and Building Construction (Amendment) Regulations, 2016 which the Government of Goa proposed to make in exercise of the powers conferred by sub-sections (1) and (2) of Section 4 of the Goa

(Regulation of Land Development and Building Construction) Act, 2008 (Goa Act 6 of 2008) so as to further amend the Goa Land Development and Building Construction Regulations, 2010, were pre-published as required by section 5 of the said Act vide Notification No. 21/1/TCP/2015/Steering Comm/16/5144 dated 21-12-2016, in the Official Gazette, Series I No. 38 dated 22-12-2016, inviting objections and suggestions from all persons likely to be affected thereby within 30 days from the date of publication of the said Notification in the Official Gazette;

And whereas, the said Official Gazette was made available to the public on 22-12-2016;

And whereas, the Government of Goa received objections and suggestions on the said Draft Regulations;

And whereas, the Steering Committee, constituted under sub-section (1) of section 6 of the said Act, vide Notification No. 21/1/TCP/2015/SC/1323 dated 31-03-2015, published in the Official Gazette, Series II No. 1, dated 02-04-2015, submitted its report and recommendations to the Government;

And whereas, the Government of Goa has considered the report and recommendations of the Steering Committee and directed the Chief Town Planner (Land Use) to notify the same in the Official Gazette.

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) of section 4 of the Goa (Regulation of Land Development and Building Construction) Act, 2008 (Goa Act 6 of 2008) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following regulations so as to further amend the Goa Land Development and Building Construction Regulations, 2010, namely:—

1. *Short title and commencement.*— (1) These regulations may be called the Goa Land Development and Building Construction (Amendment) Regulations, 2018.

(2) They shall come into force from the date of their publication in the Official Gazette.

2. *Amendment of regulation 2.*— In regulation 2 of the Goa Land Development and Building Construction Regulations, 2010 (hereinafter referred to as the “principal Regulations”),—

(i) after clause (68), the following clauses shall be inserted, namely:—

“(68A) “GIDC” means the Goa Industrial Development Corporation established under section 3 of the Goa Industrial Development Act, 1965 (Act No. 22 of 1965);

(68B) “GIDC Committee” means the committee constituted under sub-section (1) of section 37B of the Goa Industrial Development Act, 1965 (Act No. 22 of 1965);”;

(ii) after clause (73), the following clause shall be inserted, namely:—

“(73A) “Industrial estates and industrial areas” means the industrial estates and industrial areas developed by or vested with the GIDC where the land, plots, sheds, kiosks, shops, galas, office premises, godowns are available for allotment including undeveloped land owned or held by GIDC;”;

(iii) for clause (106) of the principal Regulations, the following clause shall be substituted, namely:—

“(106) “Porch” means a projection from face of an external wall with a support system and roof cantilevered over an entry to building at lintel or slab level and open from three sides;”.

3. *Amendment of regulation 4.2.*— In regulation 4.2 of the principal Regulations, for clause (g), the following clause shall be substituted, namely:—

“(g) Every person who erects a building with no side setbacks or with 1.5 mts. setback (or less) on both the sides, shall provide a means of access to the rear of (through) such building within the property, a clear way of not less than 4.5 mts. in width for non-high rise buildings and 6 mts. in width for high rise buildings for entry of fire

fighting vehicle. Such means of access is to be maintained free from any obstructions and at no time shall any portion of the building be allowed to project or overhang into the passage below the height of 4.5 mts. If arch or covered gate is constructed, it shall have a clear headroom of not less than 5 meters.

The requirement of access to the rear is not applicable to three storey residential building in a plot not exceeding 500 m² and 20 mts. depth.”.

4. *Amendment of regulation 4.4.2.*— In regulation 4.4.2 of the principal Regulations, after clause (a), the following clause shall be inserted, namely:—

“(b) In industrial estates/industrial areas minimum 3.00 mts. side setback shall be maintained in case the area of the plot does not exceed 1,000 sq. mts. and minimum 4.50 mts. side setback shall be maintained at least on one side for plot where the area of the plot exceeds 1,000 sq. mts.”.

5. *Amendment of regulation 6A.1.*— In regulation 6A.1 of the principal Regulations, after the first paragraph, the following shall be inserted, namely:—

“Outline Development Plan shall have two additional land use zones i.e. a Special Residential Zone and Special Commercial Zone having FAR of 200 and 300 respectively.”.

6. *Amendment of regulation 6A.2.1.*— In regulation 6A.2.1 of the principal Regulations, in clause (a), the following shall be inserted at the end, namely:—

“Fabrication unit, glass cutting unit, cement godown, tyres vulcanization units, flour/masala mills, light engineering activities involving noise making machinery, offset printing press, only those chicken-/mutton stalls which involves slaughtering, only those restaurants with bar, conducting business beyond 11 p.m., carpentry workshop engaging heavy machinery and shops undertaking reconditioning of batteries.”.

7. *Amendment of regulation 6A.3.1.*— In regulation 6A.3.1. of the principal Regulations, in clause (e), the following shall be inserted at the end, namely:—

“The retiring room/rest room/changing room for staff, administrative office, canteen, medical centers, only as auxiliary to the main use upto the extent of 15% of the built up area in case of industrial estates/industrial areas. Provided that no permission shall be given for housing, unless the area of the plot exceeds 10,000 sq. mts. and where maximum 2.50% of built up area is permissible.”.

8. *Amendment of regulation 6A.4.*— In regulation 6A.4 of the principal Regulations,—

(i) in the Table-VIII, for the entries against INDUSTRIAL Zone, the following entries shall be substituted, namely:—

“					
I-1					
I-2	10.00 m.	50%	100	5.00 m.	15.00 m.
I-3		60% (In industrial estates/industrial areas)	150 (In industrial estates/industrial areas)	4.00 m. for plot upto 1000 sq.mts. and 5.00 m. for plot above 1000 sq.mts. (In industrial estates/industrial areas and for I.T. and knowledge based industrial use)	
					”;

(ii) for Note (14), the following note shall be substituted, namely:—

“(14) In IT Parks established by Department of Information Technology, Government of India or Goa, IT/ITES shall be allowed on all plots/premises abutting on roads of more than 10 meters with a maximum FAR of 200 with height upto 24.00 mts.”;

(iii) after Note (23), the following note shall be inserted, namely:—

“(24) In Outline Development Plan, Special Residential Zone shall have FAR of 200 and Special Commercial Zone shall have FAR of 300.”.

9. *Insertion of new regulation 11.10.*— After regulation 11.9. of the principal Regulations, the following regulation shall be inserted, namely:—

“11.10. In case of industrial estates/industrial areas, the compound height shall be maximum 3.00 mts. with maximum construction height upto 2.00 mts. and barbed wire or chain linked for remaining 1.00 mt. subject to clearing of line of sight.”.

10. *Amendment of regulation 12.1.*— In regulation 12.1 of the principal Regulations, in clause (a), for the Table-X, the following table shall be substituted, namely:—

“TABLE - X

Right of way (road width) in meters	6	8	10	15 with median	20 with median
Carriage width in meters	3.5	4.5	7	9 with median	12 with median

Shoulder/footpath width in meters	1.10 on each side	1.35 on each side	1.10 on each side	2.50 on each side	3.50 on each side
Width of road side drain in meters	0.30 on one side	0.40 + 0.40	0.40+0.40	0.50+0.50	0.50+0.50

”.

11. *Amendment of regulation 12.4.*— In regulation 12.4 of the principal Regulations, in Table-XI thereof, for entries against Zones I1, I2, I3, the following shall be substituted, namely:—

“I1, I2, I3 10,000m² and above 15%, out of which 7.5% is to be developed as recreational open space and 7.50% as general pool parking which is open to sky and shall not be built upon.

In GIDC developed industrial estates/industrial area, 7.5% of the total area shall be reserved for open space, out of which 2.5% shall be kept for recreational landscaping such as park/garden/tree plantation and 5% can be used for general utility like OHR, pump house, sump and general parking open to sky.”.

12. *Amendment of regulation 12.7.*— In regulation 12.7 of the principal Regulations, after clause (c), the following clause shall be inserted, namely:—

“(d) In industrial estates/industrial areas, an additional area of 5% of the total plot area should be reserved as Utility Area for the provision of amenities and utilities such as post offices, telephone exchange, electric sub-stations and electrical office, drainage works, sulabh shauchalaya, pollution control laboratories only if set by Pollution Control Board/ Government.”.

13. *Amendment of regulation 13.1.*— In regulation 13.1 of the principal Regulations, after clause (c), the following clause shall be inserted, namely:—

“(d) In case of industrial estates/industrial areas, the height and roofing shall be minimum as required under the Factories Act, 1948 (Central Act 63 of 1948) and the rules made thereunder.

Note: Any heights more than that as prescribed under Factories Act, 1948 and Rules made thereunder shall be permitted.”.

14. *Amendment of regulation 13.4.*— In regulation 13.4 of the principal Regulations, in clause (a), after sub-clause (vii), the following sub-clause shall be inserted, namely:—

“(viii) In case of industrial estates/industrial areas, for each industrial unit, minimum one toilet block each for ladies and gents shall be provided separately in addition as required under the Factories Act, 1948 (Central Act 63 of 1948) and the rules made thereunder.”.

15. *Amendment of Regulation 14.3.2.*— In regulation 14.3.2. of the principal Regulations, the following shall be inserted at the end, namely:—

“Rain Water Harvesting in industrial estates and industrial areas shall be decided by Goa Industrial Development Corporation as per availability of space and requirement in each case.”.

By order and in the name of the Governor of Goa.

B. R. Singh, IAS, Secretary (Town & Country Planning).

Panaji, 3rd January, 2018.

Department of Women & Child
Development

Directorate of Women & Child Development

Notification

2-950-AADHAAR-2017-DW&CD/6627

In exercise of the powers conferred by section 4 of the Goa Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2017 (Goa Act 11 of 2017), (hereafter referred to as the "said Act"), the Government of Goa hereby notifies the schemes enlisted in the following Schedule "A", for which authentication or proof is required as per section 3 of the said Act.

SCHEDULE "A"

Sl. No.	Names of the Schemes
1.	Laadli Laxmi Scheme
2.	Griha Aadhar Scheme

This Notification shall come into force with immediate effect.

This notification is issued with the approval of the Government vide U. O. No. 211/F dated 22-12-2017.

By order and in the name of the Governor of Goa.

Dipak Desai, Director & ex officio Joint Secretary (Women & Child Development).

Panaji, 3rd January, 2018.

Notification

2-176-2011/ICDS/DWCD (MAMTA)/Part II/6760

In exercise of the powers conferred by section 4 of the Goa Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2017 (Goa Act 11 of 2017) (hereafter referred to as the "said Act"), the Government of Goa hereby notifies

the scheme as per Schedule "A", for which authentication or proof is required as per section 3 of the said Act.

SCHEDULE "A"

Sl. No.	Name of the Scheme
1	2
1.	Financial Incentives to Mothers Who Deliver A Girl Child "MAMTA" Scheme

This Notification shall come into force with immediate effect.

This has been issued with the approval of the Government vide U. O. No. 201 dated 24-12-2017.

Dipak Desai, Director & ex officio Joint Secretary (Women & Child Development).

Panaji, 5th January, 2018.

Mormugao Port Trust

Mormugao Port Trust Employees' (Recruitment, Seniority and Promotion) Regulations, 2010

Notification

In exercise of the powers conferred by Regulation 5 and in accordance with Regulation 4 of the Mormugao Port Trust Employees' (Recruitment, Seniority and Promotion) Regulations, 2010 the schedule laying down the manner of appointment for Class II, III and IV posts consolidated, including amendments, made from time to time by the Board of Trustees of the Port of Mormugao are here set out in the schedule annexed to this Notification and published as per Sub-Section (1) (a) of Section 132 of the Major Port Trusts Act, 1963 (38 of 1963).

Sd/-

(I. JEYAKUMAR)
Chairman of the Board of Trustees
of the Port of Mormugao.

Mormugao,
7th December, 2017.

Engineering Mechanical Department (Revised Recruitment Rules)

Serial No.	Name of the post	Number of posts Permanent/Temporary	Classification	Scale of pay	Whether selection or non-selection	Age limit for direct recruits	Educational and other qualifications required for direct recruits	Whether (a) age (b) educational qualifications (c) experience for direct recruits will apply in the case of promotion/absorption/deputation.	Period of probation	Methods of recruitment, whether direct recruits or by promotion/deputation/transfer and percentage of vacancies to be filled by various methods	In case of recruitment by promotion/deputation/transfer, grades from which promotion/deputation/transfer to be made	Composition of SSC/DPC	Appointing Authority
1	2	3	4	5	6	7	8	9	10	11	12	13	14
1. Asst. Engrn. (Electrical).	11.	II.	Rs. 16,400-40,500.	40 yrs.	Selection.	Essential: (a) Degree in Electrical/Electronics & Communications/Telecommunications Engineering from a recognised University/Institution or equivalent. (b) Not less than 3 years experience in Electrical Engineering Works. OR (a) Diploma in Electrical/Electronics & Communications/Telecommunications Engineering (3yrs. course) from a recognised Institution or equivalent. (b) Not less than 6 yrs. experience in Electrical Engineering works.	(a) Age: No. (b) Educational Qual.: Yes. (c) Experience: As in column No. 12.	2 years.	(1) 66 ² / ₃ % by promotion failing which by direct recruitment. (2) 33 ¹ / ₃ % by Graduate having required qualification & experience.	(1) Promotion from among Foreman(E) possessing the educational qualification as prescribed in col. 8 along with 2 yrs. experience in that grade, failing which by promotion from among Jr. Engineers (E) possessing the educational qualification as prescribed in col. 8 along with 3 yrs. exp. in that grade. Relaxable by 1 yr. for SC/STs.	(1) HOD where the vacancy exists. (2) Secretary/MPT (3) Associate member of SC/ST/OBC nominated by the Chairman of the Board.	Chairman-Dy. Chairman Member	Dy. Chairman.

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